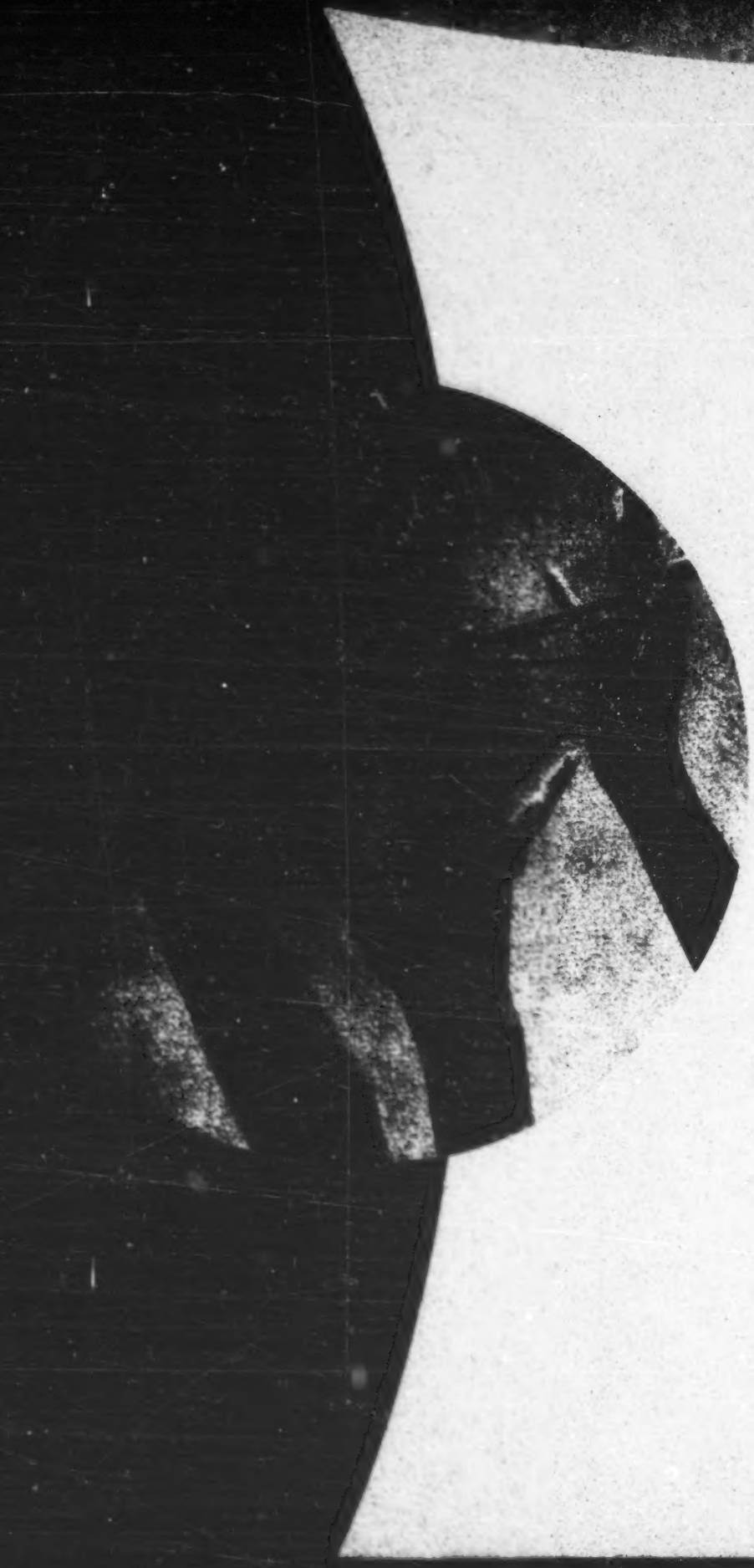

YUKON WORKERS'
COMPENSATION
HEALTH AND
SAFETY BOARD

101-03111/

Our vision:

To lead in creating work environments free from disabling conditions.

We will work hard to achieve safe work sites where everyone thinks and acts safely, all of the time.

We will make sure that qualified help, supplies and other interventions are near at hand so that workplace injuries can be quickly treated, corrected and alleviated.

We will help injured workers overcome any physical, emotional or financial hurdles that have been caused by their disability.

We will work towards creating flexible and open workplaces where employers and employees help injured workers return to work.

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Board of Directors' message

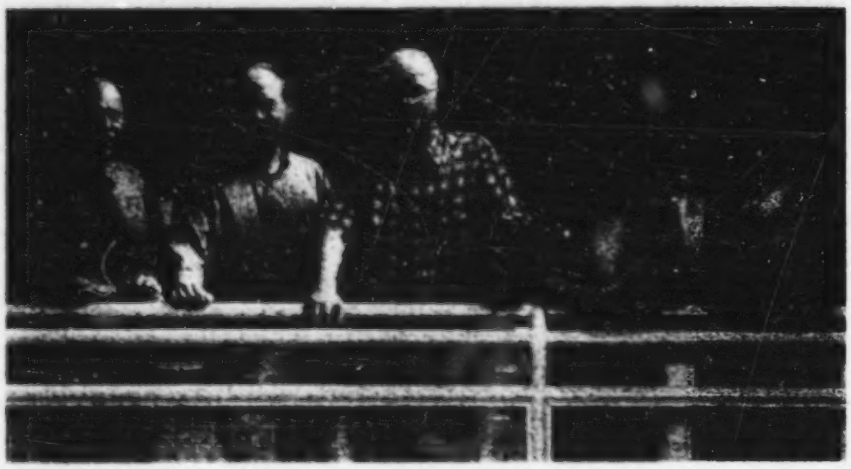
1999 was a challenging year for the Board of Directors. It was a year in which we reviewed some controversial policy themes, committed to working with our advisory committees, discussed issues of governance, reworked our investment policy and—at the same time—underwent some changes on the Board.

In January 1999, Karen Ruddy became our alternate chair. The position had been vacant since July 1998 when David Hughesman left the Board. Karen contributed greatly to our discussions and we were glad to have her as a part of the team.

In July 1999 the Board's chair, John Wright, resigned. We were sorry to lose his incredible expertise—John had chaired the Board since May 1997, and before that for a term from 1987 to 1992. The chair position remained vacant for the remaining part of 1999. Fortunately, Karen Ruddy was able to take on the duties of the chair and we appreciated this extra commitment she took on for the Board.

The most difficult issue the Board dealt with in 1999 was the review of policy CL-35 "Average Weekly Earnings." This policy has presented hurdles for previous Boards as well; it was reviewed in both 1995 and 1997 without the Board of the time being able to reach consensus. Likewise, we were unable to achieve a consensus on a new policy in 1999. We therefore revoked the old policy, passed an interim policy and committed to public consultation in 2000.

Some major initiatives were launched or completed in 1999. Service improvements were made; a review of the classification and assessment rate structure was completed; the occupational health and safety regulations were reviewed and went to public consultation; and the strategic plan was officially adopted. For all of these advances, the Board would like to thank the staff at the Yukon Workers' Compensation Health and Safety Board, who worked hard to achieve them.



Board of Directors from left to right:
Tony Armstrong, president; Arden Meyer, employer representative; Hank Ambrose, employer representative; Karen Ruddy, alternate chair; Karen Waroway, worker representative; missing: Joe Radwanski, worker representative; John Wright, chair.

Advisory Committee update

1999 was the first full year of operation for the Board's advisory committees.

In all, nine meetings were held in 1999 covering a variety of topics.

Presentations were given at nearly every meeting. In March, Trevor Harding, Laurie Henderson and Gordon Voogt came to the committees seeking input on the Task Force Review of the *Workers' Compensation Act*. Also in March, Hewitt Associates actuaries, Allan Brown and Peter Muirhead, presented a review of the Yukon Workers' Compensation Health and Safety Board's administration costs. In April, Mr. Brown and Mr. Muirhead returned to present an overview on the proposed review of the classification group and assessment rate structure.

Administration also provided presentations. Topics covered were how the adjudication process has evolved, the draft appeal package, an overview of vocational rehabilitation, and the past and future of occupational health and safety.

An important discussion was held on the role of the committees and the Board's accountability to them. It was important to committee members that the Board report back to the advisory committees on how suggestions and requests were implemented.

All of us on the Board of Directors would like to thank the advisory committee members for their valuable advice, insight and input on the workings of the occupational health and safety and workers' compensation system. We look forward to a productive year in 2000.

President's message

This will be the last annual report of the millennium for the Yukon Workers' Compensation Health and Safety Board.

In the last 100 years, there has been an acceleration of changes in people's work and workplaces. In the compensation field, there have been advances made in medical technology and there is an increasing awareness of the power of psychological factors—such as return to work—to affect our well being. As an organization, we have had to change in order to meet our clients' needs and fulfill their expectations of what it means to provide the right service at the right time.

In 1999, we officially adopted our strategic plan, *Ideal Workplaces,* which outlines our future direction. This plan is a result of extensive employee involvement and public consultation. We have moved from being an organization that solely provides a no-fault insurance plan to one that takes a holistic approach to creating ideal workplaces for the benefit of both workers and employers. In such an environment, caring and productivity go hand-in-hand.

The Yukon Workers' Compensation Health and Safety Board is one of the most fiscally-sound boards in Canada. We are very fortunate to be able to provide workers with one of the best benefit packages in the country and still offer employers some of the lowest assessment rates in Canada. This is the result of many years of excellent investment returns and responsible management. We are confident that we will be able to continue to offer this calibre of management into the next millennium.

In the future, we look forward to developing a stronger relationship with our two stakeholder groups—workers and employers—and creating an organization that not only balances the interests of these two clients but also exceeds their expectations for quality, service and value.

We're about prevention

In 1999, the Yukon Workers' Compensation Health and Safety Board realigned itself to become a prevention organization. Our strategic plan—*Ideal Workplaces*—was officially adopted in 1999 and outlines this direction. During the many consultative sessions we had with our clients they emphasized their desire to see the Yukon Workers' Compensation Health and Safety Board take a more active role in creating the best possible work environments.

We have defined a future for ourselves where respectful, efficient and effective service will continue to be provided to injured workers. At the same time, we will be working towards creating work environments free from disabling conditions—one where injuries can be prevented and overcome.

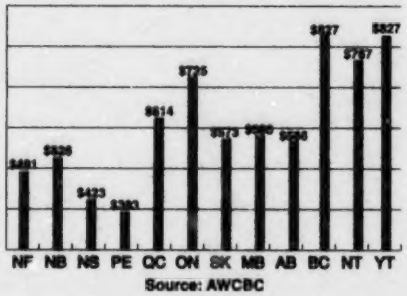
- If we can create a strong safety culture in Yukon workplaces,
- If workers and employers make it a priority to identify and prevent potential accidents from happening,
- If first aid supplies and knowledgeable personnel are always immediately on hand,
- If disabled workers are welcomed into flexible work sites where their valuable skills are put to use, we will have created ideal workplaces.

In this year's annual report, we take a look at the progress we have made in our journey to achieve ideal workplaces. As an organization, we made a commitment to realign ourselves so that we can offer the most progressive, economical and valuable service to our clients. In our quest to show leadership and commitment, our employees are our greatest strength—they have shown a dedication to client service that is inspirational.

In the next century, Yukon workers and businesses can rely on the vision of the Yukon Workers' Compensation Health and Safety Board and our commitment to provide the best possible service, for the best possible value, at the best possible time.

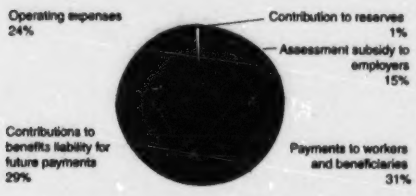
1999 where the money came from

Maximum weekly earnings loss benefits, paid to injured workers, 1999 (numbers rounded)

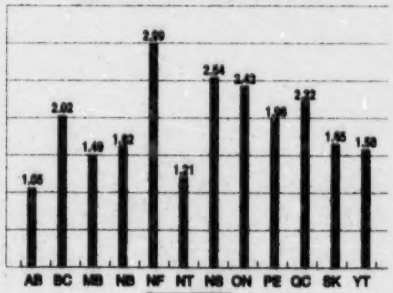


Source: AWCBC

1999 where the money went



Average assessment rates per $100 assessable payroll paid by employers, 1999



Source: AWCBC

Here's what we do

The Yukon Workers' Compensation Health and Safety Board is a crown corporation that administers both the *Workers' Compensation Act* and the *Occupational Health and Safety Act*. It is governed by a Board, which is an administrative body composed of two employer representatives, two worker representatives, a neutral chair and an alternate chair. The president is the chief executive officer of the Yukon Workers' Compensation Health and Safety Board and also sits on the Board as a non-voting member.

The Board is responsible for setting all policies and orders. It is the role of the administration of the Yukon Workers' Compensation Health and Safety Board to implement the *Workers' Compensation Act* and the *Occupational Health and Safety Act*, as well as all Board policies and orders.

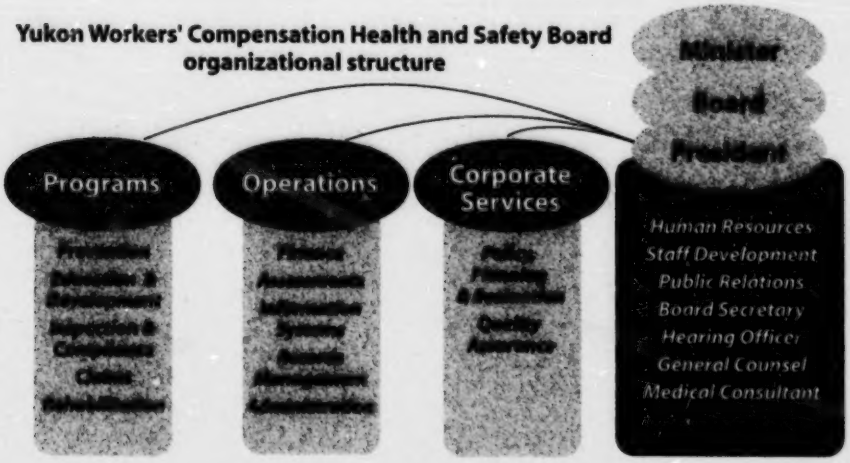
Under two vice presidents and a director, the Yukon Workers' Compensation Health and Safety Board is divided into three branches: operations, programs and corporate services.

Operations is responsible for all of the financial transactions of the Yukon Workers' Compensation Health and Safety Board, for managing the investments of the compensation fund and for running the organization's resources. This includes assessments, records and information systems.

Programs encompasses all of the services provided to claimants and all aspects of administering the *Occupational Health and Safety Act*. This includes prevention, safety training and education, inspections, claims adjudication and rehabilitation.

Corporate services is responsible for policy analysis and development. It provides program evaluation and project management, as well as quality assurance service.

Yukon Workers' Compensation Health and Safety Board organizational structure



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Our employees: A part of the community

Run for Mom
Softball Yukon
Squash Yukon
St John's Ambulance
Sunday Toastmasters Club
Suzuki Strings Association Yukon
Terry Fox Run
United Way of Yukon
Volleyball Yukon
Whitehorse Community Choir
Yukon Arts Centre
Yukon Curling Association
Yukon Environmental Training Trust Fund
Yukon Music Camp Society
Yukon Northwestel Loppet
Yukon Outdoors Club

Better internal communication means better client service

As an organization we worked towards flattening our structure in 1999. Previously, the Yukon Workers' Compensation Health and Safety Board had been divided into five departments, each headed by a director. In order to improve our internal communications we redesigned our organization into three branches—programs, operations and corporate services.

This change in the way the organization is structured required our employees to take on more responsibility for the day-to-day operations and also for building teams that can offer exceptional customer service to our clients. Managers throughout the organization participated in performance and team building workshops that would help them provide leadership, from a service perspective.

We are a learning organization

In 1999, our training focus for staff members was on customer service, management skills, communications and leadership. During the year, our 55 employees each took an average of 44.7 hours of training directly related to their job. In order to support our employees in life-long learning, we developed a training schedule that appears on every employee's computer desktop.

In 1999, we continued our "tailgate" sessions. At tailgate, employees get together for in-house information sharing and training. Tailgate offers our employees a valuable forum for learning, innovating and working collaboratively together. Topics covered in 1999 included rehabilitation, community services, communications, prevention, management and the amendments to the *Workers' Compensation Act*.

Also in 1999, we finalized our agreement with Dalhousie University to provide the Disability Case Management course to employees interested in the program. This two-year course will be offered via the Internet in 2000.

In addition, programs staff received training in investigative techniques, improving communication with clients and administrative law. Also various employees participated in on-site computer training workshops.

1999 service improvements

Employers:

Workers:

Quality of service: A team approach

In 1999, the Yukon Workers' Compensation Health and Safety Board initiated a re-organization that will allow us to serve our clients better. This re-organization aligned the Yukon Workers' Compensation Health and Safety Board to the values in our strategic plan and took our team approach to a new level.

Three service teams—each including an adjudicator, rehabilitation counsellor, financial services officer, training officer and safety officer—provide a cross-departmental service group that offers complete customer-care to all of our clients.

Together, these teams work with employers and workers to help:

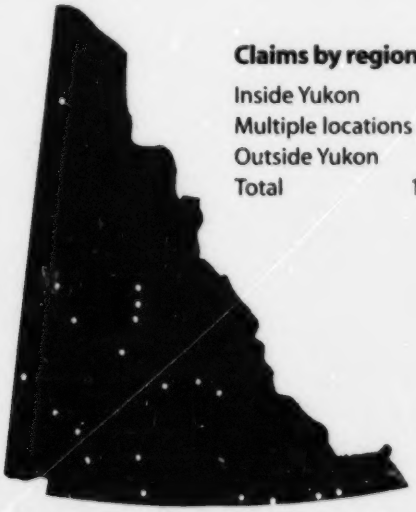
- make prevention a priority;
- develop safe and healthy workplaces;
- handle injured workers' claims;
- manage the effect of claims costs on assessments;
- lessen the effects of work-related disabilities; and
- develop ways for injured workers to be reintegrated into the workplace.

Every employer in the Yukon has been assigned to one service team. This approach allows us to build a complete picture of an employer's worksite and its specific hazards.

For injured workers, the team provides a much more comprehensive approach to overcoming their disability. All aspects of prevention and recovery are taken care of by the service team. Any worksite patterns, such as repeat injuries, are easier for the team to identify.

Working closely with employers and workers, the team is effective at preventing injuries, promoting recovery and facilitating return to work.

The team approach also allows our employees to give on-the-spot service. One of our employees recently had this experience: "I was standing in a line up at the drug store, talking to a man in front of me. He had just been injured at work. By asking him where he worked, I was able to tell him the names of his adjudicator and rehabilitation counsellor. It was great to be able to help him before he even came through the door."



Claims by region, 1999

Inside Yukon	993
Multiple locations	14
Outside Yukon	9
Total	1016

Our employees are strong contributors to the northern community. In 1999, they volunteered for a wide variety of events, fundraisers, non-profit societies and community organizations including:

2000 Arctic Winter Games
Active Living Program
Annual Litter Challenge
Bike Safety Rodeo
The Big Band
Canadian Cancer Society
Canadian Hard of Hearing Association
Canadian Parks and Wilderness Society—Yukon Chapter
Christmas Adopt-A-Family Program
Cultural Industries Training Trust Fund
Fireweed Montessori Preschool
Frostbite Music Festival
Heart and Stroke Foundation
Humane Society Annual Dog Jog
Humane Society (donations & pet visits)
Junior Soccer
Klondike Road Relay
Lions Clubs
Oldtimers' Hockey
Rendezvous Pancake Breakfasts
Rotary Club—Whitehorse
Rotary Music Festival
Run for Mom
Softball Yukon
Squash Yukon
St John's Ambulance
Sundog Toastmasters Club
Suzuki Strings Association Yukon
Terry Fox Run
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1999 service improvements

Employers

- **You can pay your assessments by Visa.**
- **You can fax us your completed Employer Payroll Report.**
- **Our new forms are easier to read.**

Workers

- **We have a petty cash fund that enables us to provide cash to any claimant who needs money immediately.**
- **Our appeals package is easier to use.**
- **We now have a much shorter timeline for internal review decisions.**

Quality of service: A team approach

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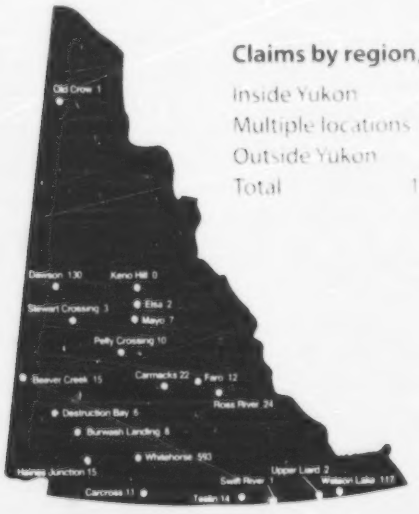

Claims by region, 1999

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Multiple locations	14
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Total	1016

Rehabilitation helps disabled workers return to work

Rehabilitation has become a crucial service for workers' compensation boards and commissions across Canada and the US. Studies indicate that money spent on rehabilitation aids recovery and increases satisfaction for disabled workers, as well as actually lowering the overall costs of a claim.

What do rehabilitation counsellors do?

Rehabilitation counsellors reduce the duration of a work-related disability by ensuring that an injured worker receives the right medical, physical and vocational rehabilitation services at the right time.

In order to do this effectively, rehabilitation counsellors manage three parallel processes:

1. They coordinate and evaluate the medical management of a worker's case. A rehabilitation counsellor will work as an advocate for the injured worker, liaising with medical and rehabilitation professionals to make sure that a worker receives the recommended and approved treatments they need, as quickly as possible.

2. They consult with the injured worker and the employer to coordinate return to work. Rehabilitation counsellors develop a return-to-work plan in consultation with the injured worker, the employer, the physician and the rehabilitation professionals involved in a worker's case. This may involve coming up with a plan for modified work or developing a vocational plan if the worker can't return to their pre-accident job.

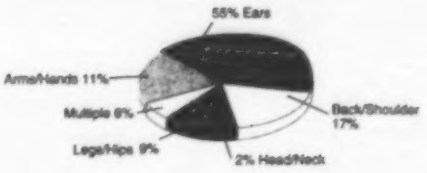
3. They provide disability management in the workplace. Rehabilitation counsellors perform worksite assessments and recommend ergonomic modifications that allow disabled workers to return to work. They also develop modified return-to-work plans—in consultation with the worker and employer—that allow disabled workers to return to work as early as possible in the rehabilitation process.

Why is return to work so important?

For most people, work is a source of self esteem, dignity, social interaction and stability—as well as financial security. For employers, helping injured workers return to work improves workplace morale, increases productivity, lowers re-training costs and helps a business retain valuable employees.

Workers experience less debilitating effects and recover from their injuries quicker when their employers support them with a return-to-work program. Employers who participate in an injured worker's return to work are creating a healthy corporate culture, boosting employee loyalty and making a genuine contribution to an employee's recovery.

Permanent impairment, 1999



Claims by parts of the body affected, 1999

Body systems injuries	19
Head injuries	156
Neck injuries	19
Upper extremity injuries (arm, hand, finger)	313
Multiple body parts injuries	34
Nonclassifiable	14
Other body parts injuries	1
Trunk injuries (chest, back, shoulder, abdomen)	299
Lower extremities injuries (leg, foot, toes)	159
Total	1016

Incidents:

An incident is any injury or illness reported to the Yukon Workers' Compensation Health and Safety Board by a worker, employer or physician. Not all incidents result in the establishment of a claim.

Claims:

A claim is established when a worker's report of injury or illness has been received by the Yukon Workers' Compensation Health and Safety Board.

Time loss claims:

A time loss claim is a claim in which a worker is off work for one or more days following the date of the injury.

No time loss claims:

A no time loss claim is one in which the worker does not lose time from work.

Rejected claims:

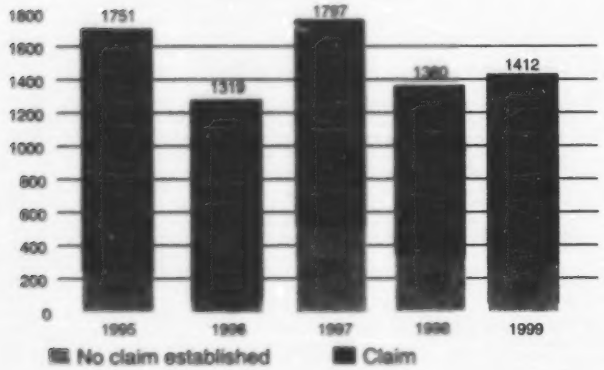
Rejected claims are claims that have been disallowed or are not eligible for the following reasons.

- There was insufficient information available to process the claim. In these cases, the Yukon Workers' Compensation Health and Safety Board has requested additional information and the worker or employer did not respond.
- The industry or the worker were not covered under the *Workers' Compensation Act*.
- The injury or illness did not "arise out of" or "in the course of" employment.

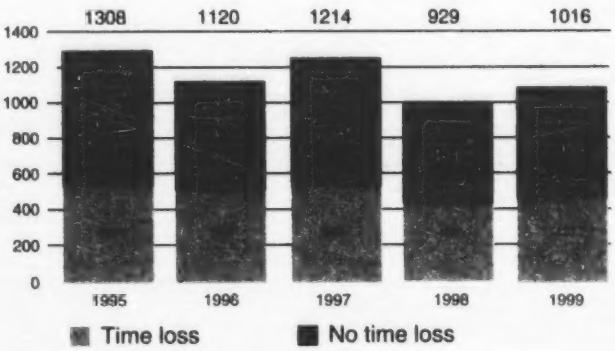
Note:

Previous year statistics were revised as of January 31, 2000. Some of the numbers provided in the 1998 annual report will have changed. These changes occur because of appeal decisions; because some new evidence or information was received; or because an award was given for permanent impairment of function.

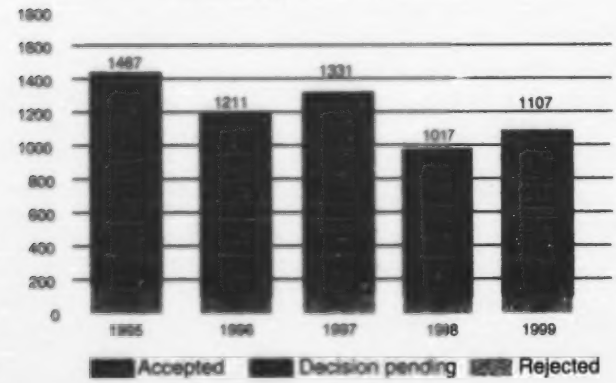
Incidents reported



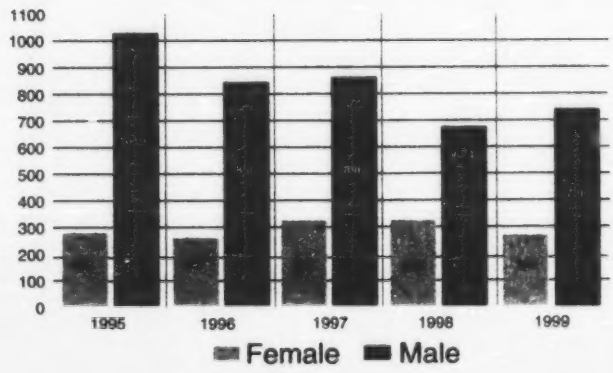
Time loss/no time loss accepted claims



Claims by decision status



Accepted claims by gender



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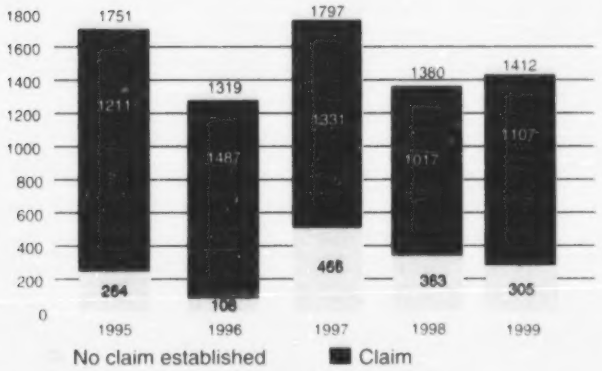

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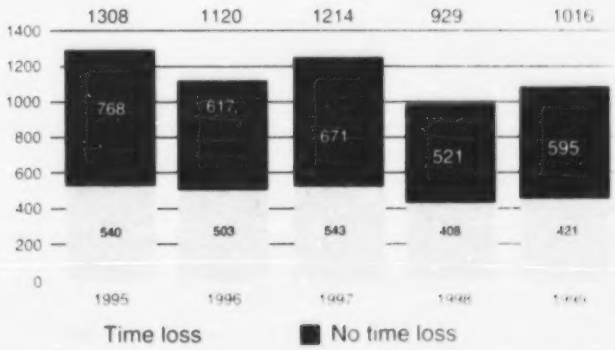
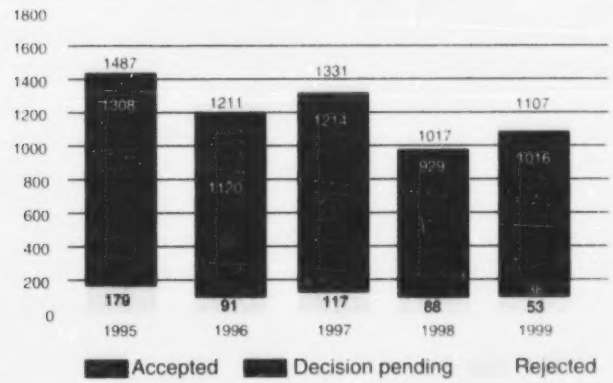
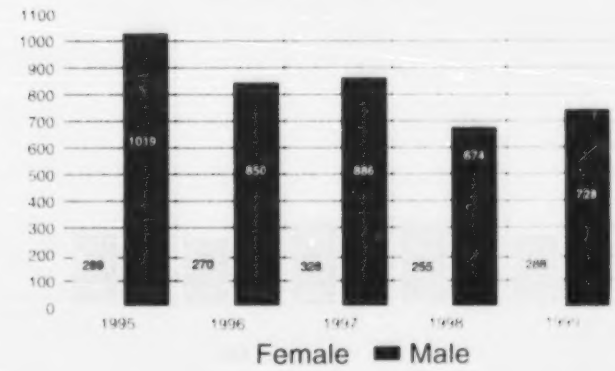


Claims by decision status



Accepted claims by gender



Strong investments mean low assessments

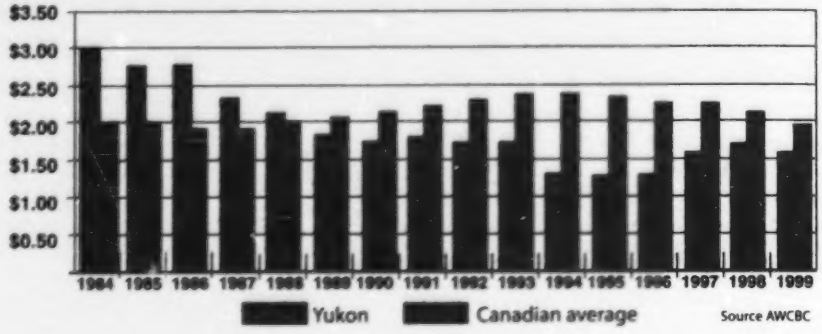
Did you know that investment income funds more than 50% of the Yukon Workers' Compensation Health and Safety Board's gross revenue? This healthy income from our investments has given us the ability to give our clients exceptional value. Our assessment rates are some of the lowest in the country and our benefits package is one of the best in Canada.

A successful investment policy is highly beneficial to our clients—and the entire territory. Because we have good income from investments, we can afford to charge low assessment rates. Low assessment rates allow employers to be more competitive, and this spins off into more jobs and higher salaries for workers.

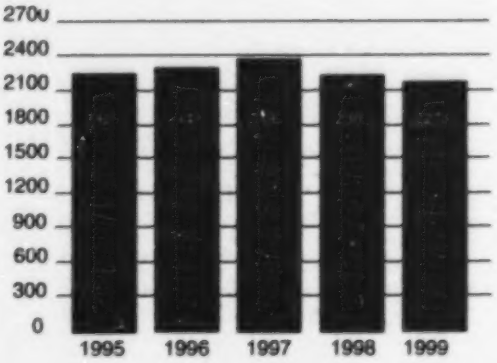
In 1999, the Yukon Workers' Compensation Health and Safety Board took steps to keep its investment income strong. The investment climate has changed in the last decade, and we are committed to keeping our investment policy in touch with the times. In our strategic plan, we committed to rewriting our investment policy, and we did this in 1999. The Board approved the new investment policy in October 1999 and it will go to Cabinet in 2000.

We believe we have a plan in place that will not only keep our investment income strong, but also has the potential to make it stronger. We are committed to providing Yukon businesses and workers with one of the best fiscally-managed boards in Canada.

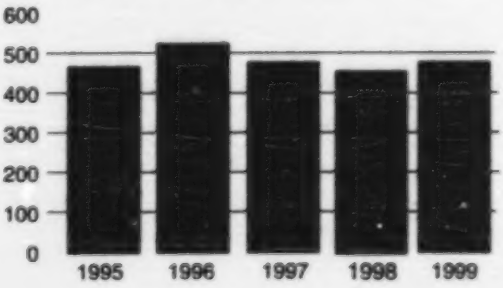
Comparison of Yukon assessment rates per $100 of assessable payroll to the Canadian average



Employers registered



Assessable payroll reported



New classification and assessment rate structure

In 1999, the Yukon Workers' Compensation Health and Safety Board completely redesigned its employer classification and assessment rate structure. Our old system no longer reflected the reality of Yukon businesses and it didn't offer us the flexibility we needed to meet employers' profiles. Our new system is the result of extensive public consultation and a thorough review of our financial resources.

Our ability to provide our clients with subsidized assessment rates (and in many cases a refund on their 1999 premiums!) is the result of the 1998 review of our benefit liability.

Reserves provide security and support

In 1998, our actuary reviewed the benefit liability and set aside a reserve that covers all of the future costs of all existing claims. This was the first time since 1992 that such an extensive review had been done. Unlike the 1992 review—when we had very limited financial information to base our financial projections on—the 1998 review was able to use the last seven years of claims costs. Using this data, we made a much more accurate projection of our claims costs. We discovered that we had an excess of $32 million held in reserve, and this amount was split into an $11 million prevention and benefit enhancement reserve and a $21 million rate transition fund.

The prevention and benefit enhancement fund has been set aside to fund projects in keeping with the prevention objective of the Board and also to provide for potential enhancements to the benefit package.

The rate transition fund will be used from 1999 until 2001. During that time, no private-sector Yukon employer will see an increase in their assessment rates. In fact, many employers (over 80%) actually received a credit in 1999, due to our new classification and assessment rate structure. (Because the government sector doesn't receive a subsidy, it did see an increase in 1999.)

A more equitable rate structure

The new classification and assessment rate structure is much more equitable. In the past, some groups of employers were paying much higher assessment rates than their claims costs warranted while other groups of employers were being substantially subsidized. The new system is based on a detailed review of employer claims experience data that has been collected and analyzed over the past seven years, as well as comparisons from other jurisdictions.

Starting January 1, 1999, Yukon employers enjoyed much more equitable assessments and, until 2001, every employer will receive a minimum subsidy of 45%. This subsidy applies to all Yukon employers with one exception—the government sector—which receives no subsidy at all.

Managing information well

The greatest challenge facing our information systems unit in 1999 was ensuring that our information systems were year 2000 ready.

In 1998, we contracted Pricewaterhouse Coopers to do a complete year 2000 assessment of our organization. This indicated that both our assessment and our claims information management systems were non-compliant.

In 1999, we made the necessary adjustments to the claims information system. Then we began a complete rebuild of our assessment system, which required much more extensive work. This project required a large commitment from a very small unit—our information systems unit only has two staff who supervise all of our network resources. The entire project took most of the year and cost $0.5 million. However, when the clock turned over from 1999 to the new millennium, our data resources made the transition without a hitch.

Records unit

Our records unit provides release-of-information services to workers, employers, the workers' advocate, ombudsman and the appeal panels. In 1999, the unit coordinated 226 information releases.

Workers:	32
Workers' Advocate:	165
Employers:	0
Ombudsman:	0
Releases under the *Access to Information and Protection of Privacy Act*:	3
Appeal Panel Counsel:	20
Other: (Interjurisdictional agreement reviews)	6
Total:	226

In 1999, the records unit also began implementing the standard records management classification system. This includes converting records from previous filing systems, implementing changes to the classification system, and identifying vital and *Access to Information and Protection of Privacy Act* sensitive records.

Accidents are preventable

Accidents don't just happen. So what can you do to keep accidents away from your workplace? At the Yukon Workers' Compensation Health and Safety Board, we believe training and education are the first step on the road to ideal workplaces.

In 1999, we continued our Young Worker Program in the schools. This four-hour program provides grade 11 and 12 students with an introduction to safety and health issues in the workplace.

Our library offers over 200 instructional videos that can be borrowed by workers and employers at no charge, for up to two weeks. We develop and distribute bulletins that highlight serious hazards and the precautions that must be taken to avoid injury. We also provide publications that help employers and supervisors build safety programs and cultures.

In 1999, we offered these general awareness courses to employers and workers: asbestos work; PCB handling; noise exposure; hepatitis, AIDS and tuberculosis in the workplace; health hazards in painting and carpentry; back injury prevention; and workshop safety.

In addition, we presented these technical courses for specific workplaces: confined space entry, chainsaw safety, chlorination system safety, lockout, mine rescue, trenching, noise evaluation and control, grinding wheel safety, silviculture and forestry safety, line cutters' safety and landscaping safety. Train the trainer courses were offered in WHMIS and respirators.

We also offered these general worksite courses: Supervisor Safety Skills, Safety Committee Responsibilities, Safety Representative Responsibilities, Risk Assessment, Introduction to the Yukon Workers' Compensation Health and Safety Board, Accident Investigation, Worksite Inspections and Introduction to Ergonomics. Of the 28 courses we offer, 12 were requested in 1999. We also held a Near-Miss Reporting Seminar.

Trenching and scaffolding hazards

In 1999, our safety officers focused on trenching and scaffolding infractions. A high number of repeat violations by employers and workers created a need for strong enforcement. This firm stance on trenching and scaffolding will continue into the year 2000, with a zero-tolerance policy on infractions.

Trenching and scaffolding accidents—and the resulting injuries—are 100% preventable. Every year in Canada, thousands of workers are injured in scaffolding incidents. In 1999, employers, supervisors and workers who didn't follow the regulations were warned, charged penalty levies or prosecuted for infractions.

Anyone can call our 24-hour tips line at (867) 667-5450 and anonymously report safety infractions.

Anyone needing to learn more about how to construct a proper scaffold or dig a safe trench should contact the Yukon Workers' Compensation Health and Safety Board. We can provide worksite instruction, instructional videos and other materials.

	1999	1998	1997
Courses delivered to workers and employers	53 courses 633 participants	25 courses 340 participants	40 courses 429 participants
Consultations with employers and workers	925	833	938
Worksite inspections	515	582	688
Accident investigations	133 80 had the potential for serious injury or death	116 87 had the potential for serious injury or death	97 32 had the potential for serious injury or death
Occupational health investigations	35	45	94
Sanctions	15 warning letters 4 penalty levies	6 warning letters 4 penalty levies	3 warning letters 0 penalty levies
Prosecutions	1	5	0

Occupational Health and Safety regulation review

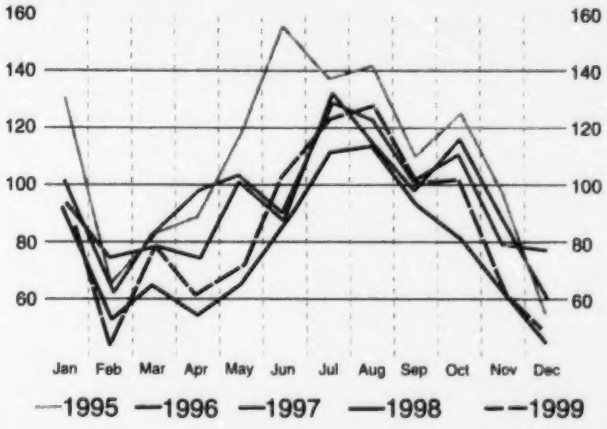
In 1999, the Yukon Workers' Compensation Health and Safety Board consulted with the public on the general safety, mine safety and blasting regulations. Our goal is to produce a new set of easy-to-use regulations that clearly define safe practices for the workplace.

In 1998, we undertook the review of the regulations. A safety consultant produced a preliminary draft in December 1998. This draft was reviewed internally during the first quarter of 1999. Draft 1 of the regulations was complete in May 1999 and was sent out to mining industry stakeholders so they could provide us with feedback over the summer.

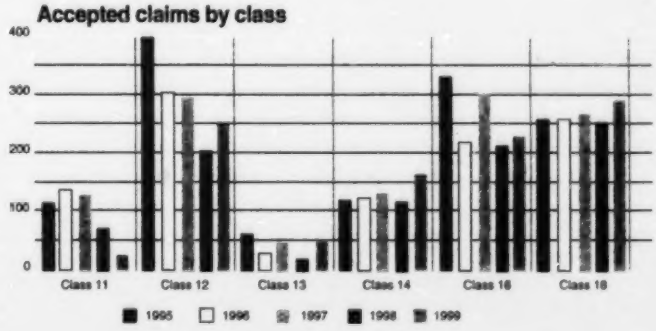
Starting in September 1999, we launched a territory-wide campaign, encouraging the public to read and comment on the new draft regulations. Draft 1 was open to public consultation for a period of 60 days. During that time, two rounds of open houses were held in 12 Yukon communities. The first round presented the draft regulations, and the second gathered feedback.

Draft 2 of the regulations will be open to public comment in February 2000.

Claims by month of occurence



Accepted claims by class



Class
11 Mining
12 Construction, trucking, related services
13 Business, public administration
14 Specified trades
16 Service industries
18 Government

Appeals

Internal Review Committee

In 1999, the Internal Review Committee scheduled 57 hearings. Of these 57 hearings, 41 were heard and 16 were withdrawn by the appellants. During the 41 hearings, a total of 49 decisions were reviewed. By December 31, 1999 the Internal Review Committee had dealt with all matters before it and had issued all written decisions.

In November 1999, amendments were made to the *Workers' Compensation Act* that replaced the Internal Review Committee with a hearing officer or panel of hearing officers. This change will take effect on January 1, 2000.

Total decisions reviewed	**49**
Decisions confirmed	**28**
Decisions reversed	**15**
Decisions varied	**6**

Appeal Panel

In 1999, the Appeal Panel scheduled 40 appeals. Of these 40 appeals, 25 were heard and 15 were withdrawn by the appellants. During the 25 hearings, a total of 25 decisions were reviewed.

Amendments made to the *Workers' Compensation Act* in November 1999, will result in the Appeal Panel no longer hearing appeals on claims for compensation as of April 1, 2000. These will be heard by the Appeal Tribunal. The Appeal Panel will continue to hear appeals on assessments and appeals under the *Occupational Health and Safety Act*.

Total decisions reviewed	**25**
Decisions confirmed	**5**
Decisions reversed	**8**
Decisions varied	**3**
Decisions pending	**8**
Non-consensus on decision	**1**

Staying on top of emerging issues

A commitment we made to our clients in the strategic plan was to increase our ability to identify and respond to emerging issues quickly and appropriately. We do this by participating in national forums, conducting research and managing emerging issues as they arise.

In 1999, we researched needle-stick injuries; pre-existing conditions; musculo-skeletal disorders; average weekly earnings; the policy development process; policy interpretation; funding and investment policies; and occupational health and safety policies including investigations.

We also participated in many national and international information gathering projects including ones run by the Association of Workers' Compensation Boards of Canada, the Association of American State Compensation Insurance Funds, the US Chamber of Commerce, Human Resources Development Canada, the Canadian Institute for Health Information, the Canadian Payroll Association, the Canadian Restaurant and Food Service Association, and the International Association of Industrial Accident Boards and Commissions.

Through public consultation, we received valuable commentary from a cross-section of the Yukon population on six issues. These were our strategic plan, our new classification and assessment rate structure, our benefit liability valuation and reserves, appeal procedures, administration costs and the occupational health and safety regulation review.

Board policies approved or amended in 1999

CL-34 Claimant and Witness Travel
CL-35 (Interim) Average Weekly Earnings
GC-03 Board Travel
GC-05 Reviews and Appeals
GC-05-01 The Role of Appeal Panel Counsel
OHS-03 Inspections by Safety Officers
OHS-04 Orders

A new Investment Policy was reviewed and approved by the Board in 1999. It was sent to Cabinet in the new year. One policy was revoked in 1999:
CL-35 (1993) Average Weekly Earnings.

Board orders approved or amended in 1999

1999-01 Maximum Wage Rate 1999
1999-02 Maximum Assessable Earnings 1999
1999-03 Classification of Industries
1999-04 Maximum Assessable Earnings for 2000
1999-05 Maximum Wage Rate for 2000
1999-06 Assessment Rates
1999-07 Revoking Board Orders

Order 1999-01 and 1999-02 were approved in 1998, and gazetted in 1999. As part of the Red Tape Reduction Project, 28 out-of-date Board orders were revoked in 1999.

You can find all of the Yukon Workers' Compensation Health and Safety Board's policies and orders on our web site at www.wcb.yk.ca or in our library at 401 Strickland Street in Whitehorse. If you would like to have a copy of a policy or order mailed to you, you can request this by calling us at 867-667-5645 or 1-800-661-0443 (toll free).

Management's responsibility for financial reporting

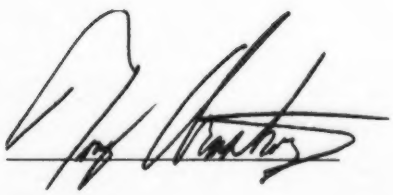
The management of the Yukon Workers' Compensation Health and Safety Board (the board) is responsible for establishing and maintaining a system of books, records, internal controls and management practices designed to provide reasonable assurance that reliable financial information is produced; board assets are safeguarded and controlled; transactions of the board are in accordance with relevant legislation, regulations and board policies; and that the board resources are managed efficiently and economically and the operations of the board are carried out effectively.

Management is also responsible for the integrity and objectivity of the financial statements of the board. The financial statements as at December 31, 1999, which include amounts based on management's best estimates as determined through experience and judgement, are in accordance with generally accepted accounting principles.

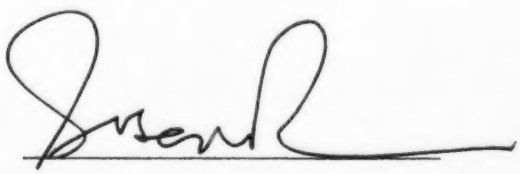
Board members (the Board) are responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Finance, Investment, and Audit Committee. The Finance, Investment, and Audit Committee has reviewed the financial statements and has submitted its report to the Chairman of the Board, who has approved these financial statements.

The Auditor General of Canada conducts an independent audit for the purpose of expressing his opinion on the financial statements. He also considers whether the transactions that come to his notice in the course of the audit are, in all significant respects, in accordance with specified legislation.

Hewitt Associates, an independent consulting actuarial firm, has been engaged to provide an opinion of the adequacy and appropriateness of actuarial valuations of the benefits liability of the board.



Tony Armstrong
President and Chief Executive Officer



Susan J. Ryan, CMA
Vice President, Operations

March 31, 2000

Actuarial certificate

We have completed an actuarial valuation of the benefits liability for insured employers under the *Workers' Compensation Act* as of December 31, 1999, for the purpose of providing input to the Balance Sheet of the Compensation Fund at December 31, 1999.

Our estimate of the benefits liability of $74,144,000 represents the actuarial present value at December 31, 1999 of all expected payments which will be made in future years and which relate to claims occurring on or before December 31, 1999.

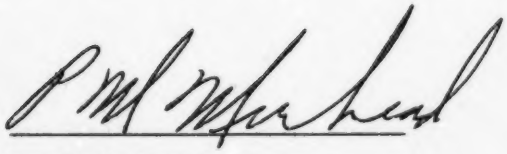
The net interest rates used to discount future claim payments - 3% for pension and rehabilitation benefits, and 1.5% for medical aid, compensation benefits - make implicit provision for future increases in payment levels. As in previous valuations, the benefits liability does not include any provision for future claims related to unknown liabilities for any occupational disease, but do include provision for future expenses for administration of existing claims.

Our valuation was based on the provisions of the *Workers' Compensation Act* in effect as of December 31, 1999, the current practices and administration procedures of the Yukon Workers' Compensation Health and Safety Board and historical claims experience.

We have reviewed the data used for the valuation to test for reasonableness and consistency with the data used in prior years and with the data produced by other sources. In our opinion, the data is sufficient and reliable for the purpose of this valuation.

In our opinion, the actuarial methods and assumptions used are, in aggregate, appropriate for the purpose of the valuation.

This report has been prepared, and our opinions given, in accordance with accepted actuarial practice.



Peter Muirhead, FCIA
Fellow, Canadian Institute of Actuaries
March 31, 2000

Auditor's report

To the Honourable Don Roberts,
Minister responsible for the Compensation Fund

I have audited the balance sheet of the Compensation Fund as at December 31, 1999 and the statements of operations and reserves, and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Compensation Fund as at December 31, 1999 and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles. As required by the *Workers' Compensation Act*, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept, the financial statements are in agreement therewith and the transactions of the Compensation Fund that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Workers' Compensation Act* and regulations, and the *Financial Administration Act* and regulations.

Sheila Fraser

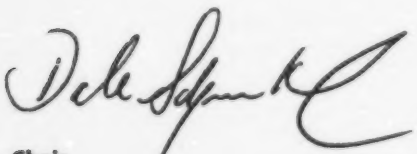
Sheila Fraser, FCA
Deputy Auditor General
for the Auditor General of Canada.
Ottawa, Canada
March 31, 2000

Compensation Fund
Balance Sheet
As at December 31, 1999

	1999 ($000s)	1998 ($000s)
Assets		
Cash	$ -	$ 181
Accounts receivable (note 3)	198	240
Investments (note 4)	132,997	125,935
Capital assets (note 5)	3,432	3,150
	$ 136,627	$ 129,506
Liabilities and Reserves		
Bank overdraft	$ 16	$ -
Accounts payable (note 3)	2,532	2,291
Benefits liability (note 6)	74,144	67,489
Total liabilities	76,692	69,780
Reserves (note 7)	59,935	59,726
	$ 136,627	$ 129,506

The accompanying notes are an integral part of the financial statements.

Approved by the Yukon Workers' Compensation Health & Safety Board



Chair
Dale Schmekel

Compensation Fund
Statement of Operations and Reserves
For the year ended December 31, 1999

	Current Year Injuries	Prior Years Injuries	1999 ($000s) Total	1998 ($000s) Total
Revenue				
Assessments	$ 6,423	$ 77	$ 6,500	$ 7,603
Recoveries and miscellaneous (note 8)	392	514	906	886
Investment (note 4)	6,025	6,294	12,319	10,276
	12,840	6,885	19,725	18,765
Expenses				
Claims expenses (note 6)	11,074	2,769	13,843	9,148
Administration and prevention (note 11)				
Administration	4,008	722	4,730	4,647
Occupational health and safety	943		943	934
Total expenditures	16,025	3,491	19,516	14,729
Operating surplus (deficit) for the year	$ (3,185)	$ 3,394	209	4,036
Reserves, beginning of year			59,726	27,914
Effect of review of benefit liability (note 6)			-	27,776
Reserves, end of year (note 7)			$ 59,935	$ 59,726

The accompanying notes are an integral part of the financial statements

Compensation Fund
Statement of Cash Flows
for the year ended December 31, 1999

	1999 ($000s)	1998 ($000s)
Cash flows from operating activities		
Cash received from:		
Employers, for assessments	$ 7,461	$ 7,731
Recoveries and miscellaneous	524	1,558
Investment revenue	10,691	9,340
	18,676	18,629
Cash paid to:		
Claimants or third parties on their behalf	(8,292)	(6,353)
Suppliers, for administrative and other goods and services	(5,051)	(5,701)
	(13,343)	(12,054)
Cash flows from operating activities	5,333	6,575
Cash flows from investing activities		
Sales and maturities of investments	267,495	313,826
Proceeds on disposal of capital assets	1	36
Purchases of investments	(272,325)	(321,115)
Purchases of capital assets	(701)	(285)
Cash flows from investing activities	(5,530)	(7,538)
Net increase (decrease) in cash	(197)	(963)
Cash, beginning of year	181	1,144
Cash (bank overdraft), end of year	$ (16)	$ 181

The accompanying notes are an integral part of the financial statements

Compensation Fund
Notes to Financial Statements
December 31, 1999

1. Nature of Operations

The Compensation Fund was established by the *Workers' Compensation Act* and is administered by the Yukon Workers' Compensation Health and Safety Board (the board) pursuant to the Act. The Fund, as administered by the board, provides compensation for injury or death by accident arising out of and in the course of employment. Annual assessments are levied upon employers, usually on the basis of their reported assessable payrolls. The assessment and investment revenue pays for all of the claims, administration and prevention expenses.

2. Significant Accounting Policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles. The more significant accounting policies of the board are as follows:

(a) Benefits liability

The benefits liability represents the actuarial present value of all future benefit payments expected to be made for claims which have occurred in the current fiscal year or in any prior year. It is comprised of three liabilities for medical aid and compensation, pension, and annuity.

Medical aid and compensation includes benefits for medical aid, compensation for loss of earnings and personal property, lump sum payments for permanent impairment, rehabilitation assistance, emergency transportation, traditional aboriginal healing, and death and funeral expenses.

The pension liability includes monthly pension benefits indexed annually that are paid to spouses, dependent children and guardians of dependent children of those who die from a work-related injury.

The annuity liability is for workers who have received compensation for the same disability for at least two full years. Ten percent of the total compensation payments, plus interest, is set aside in a fund to provide a retirement annuity at sixty-five years of age.

2. Significant Accounting Policies (continued)

(b) Allocation of reserves

The reserves are comprised of a prevention and benefit enhancement reserve, a target reserve, and a rate transition reserve. The benefits liability is fully funded. Once the benefits liability is determined, the remaining difference between the board's assets and liabilities is credited to reserves as follows:

Prevention and benefit enhancement reserve -	the initial amount identified as at December 31, 1997 will be credited with interest at the same rate as the annuity liability.

The target reserve itself has three components, funded as follows:

Catastrophic claims -	200 times the maximum wage rate
Adverse claims experience -	16% of the unsubsidized assessment revenue plus 12% of the benefits liability
Occupational disease and enhanced disabilities -	7% of the benefit liability

A provision for poor investment performance as part of the target reserve could be made, but the realization of the board's large investment gains results in no such provision.

After the target reserve has been funded, the rate transition reserve is charged with the difference between the amounts charged to the other two reserves and the total available for reserves.

(c) Allocation of revenues and expenses to current and prior years

Revenues are allocated to the current year with the exception of revenue items which clearly relate to prior years. Investment interest earned is allocated in proportion to the benefits liability and reserve opening balances.

Assessment revenues are allocated to the appropriate industry and class. Claims costs are allocated to the appropriate industry and class based on the year of accident.

Administration expenses allocated to prior years are estimated on the basis of the allowance for such expenses included in the benefits liability, as determined by the actuary. The ongoing claims management costs are estimated to be 13% of ongoing claims payments.

(d) Assessments

Assessment revenues are calculated on actual or estimated payrolls as reported by the employer, or on provisional assessments as determined by the board. Separate rates of assessment are established for each industry classification.

In addition, the board administers the compensation claims of employees of the Government of the Yukon related to injuries prior to January 1, 1993 when the Government was a self-insured employer. The Fund receives reimbursement for the claim costs and related administrative expenses of those employees.

2. Significant Accounting Policies (cont'nued)

(e) Supplementary compensation benefits

Supplementary compensation benefits are granted, pursuant to the Yukon Workers' Compensation Supplementary Benefits Ordinance, to all persons receiving compensation on or after October 1, 1973 for accidents prior to that date. Compensation is increased to the amount that would have been granted had the accident occurred after the Act came into force. The cost of these benefits is recovered from the Yukon Consolidated Revenue Fund.

(f) Third party subrogated claims

In certain limited circumstances, under section 42 of the *Workers' Compensation Act*, the board is deemed to be an assignee of a cause of action in respect of a claimant's disability. The claimant receives 25% of any settlement received, after deducting all the costs of the action. This is over and above any future benefits entitlement. The remaining amount used to offset future claims benefits, which were previously expensed in accordance with actuarial calculations, and which were previously incorporated in the benefits liability.

Revenue received from third party subrogated claims is recorded in the year the settlement occurs. No provision is made for these claims in the benefits liability, because of their contingent nature.

(g) Investments

The objective of the board's investment policy is to ensure that funds are available to satisfy the liabilities. A portion of the investments is designated to match the benefits liability.

The carrying value of fixed-term investments, having terms greater than one year, consisting primarily of bonds, is cost, net of amortization of premiums/discounts on purchase. Fair value is the stated market value at year-end. Gains and losses realized on disposal of fixed-term investments during the year are deferred and amortized over the remaining period to maturity of the related investment.

Equity investments are carried at cost plus a moving average market method adjustment to amortize unrealized gains and losses over a five year period. Net realized gains or losses on the disposal of equity investments are deferred and amortized to income on a straight-line basis over five years.

(h) Allowance for doubtful accounts

An allowance for doubtful accounts is provided for by charges against assessment revenue. Doubtful accounts may be written off in accordance with board policy, if deemed uncollectible.

2. Significant Accounting Policies (continued)

(i) Capital assets

Capital assets are carried at cost less accumulated amortization. Amortization is calculated on the straight-line method, using rates based on the estimated useful life of the assets as follows:

Buildings	40 years
Furniture and equipment	5 to 10 years
Computer equipment & software development	3 years
Mine safety equipment	5 years

(j) Employee pension plan, leave and termination benefits

Contributions are made by the Fund and its employees in equal amounts to the Public Service Superannuation Plan administered by Canada. The Fund's contribution is recorded on a current basis and represents the total pension obligation of the Fund.

Under the conditions of employment, employees may qualify and earn employment benefits for annual leave, retirement and severance pay. The liability for these benefits is recognized as benefits accrue to the employees.

3. Accounts Receivable and Accounts Payable

	1999 ($000s)	1998 ($000s)
Receivable		
Assessments	-	176
Other receivables	198	64
	$ 198	$ 240
Payable		
Government of Yukon	$ 119	$ 726
Other payables	1,534	1,565
Assessments refundable	879	-
	$ 2,532	$ 2,291

On October 20, 1999, the Board approved new rate classifications for 1999. The new lower overall rates mean that the board will have to refund a large portion of assessments already collected, and that assessment revenue for 1999 has declined in comparison to the previous year.

4. Investments and investment revenue

	1999 ($000s)		1998 ($000s)	
	Carrying Value	Market Value	Carrying Value	Market Value
(a) Fixed term securities				
Federal Bonds	$ 62,913	$ 61,067	$ 65,591	$ 66,659
Provincial Bonds	40,670	38,976	12,299	12,522
Corporate Bonds	30,051	29,396	38,827	39,609
	133,634	129,439	116,717	118,790
Equities				
Canadian	7,232	8,537	23,312	23,649
United States	1,450	1,349	999	1,216
Overseas	1,708	2,022	934	968
	10,390	11,908	25,245	25,833
Cash and short term investments				
Cash	40	40	17	17
Treasury Bills	800	800	1,145	1,145
Accrued interest income	1,848	1,848	1,495	1,495
	2,688	2,688	2,657	2,657
Custodial and investment management fee accrual	(55)		(72)	
Deferred investment gains	(13,660)		(18,612)	
	$ 132,997	$ 144,035	$ 125,935	$ 147,280
(b) Deferred investment gains				
Balance, beginning of year	$ 18,612		$ 18,648	
Realized net gains (losses) for the year	(3,207)		1,794	
Amortization	(1,745)		(1,830)	
Balance, end of year	$ 13,660		$ 18,612	
(c) Investment Income				
Fixed term investments	$ 11,889		$ 9,065	
Equity investments	658		1,514	
Short term investments	4		22	
Less: Investment fees	(232)		(325)	
	$ 12,319		$ 10,276	

4. Investments and Investment Revenue (continued)

The following is the total amortization of deferred investment gains to be credited to income:

2000	$ 1,268
2001	1,192
2002	877
2003	807
2004 to 2032	9,516
	$ 13,660

The fixed term investments mature as follows:

1 to 5 years	$ 68,013
6 to 10 years	34,571
11 to 20 years	9,725
More than 20 years	21,325
	$ 133,634

The Board has established a policy for the management of the investment process, utilizing external investment portfolio managers. The portfolio managers' compliance with this investment policy is monitored on a regular basis.

Credit Risk Management

Credit risk on financial instruments arises from the possibility that the issuer of a fixed-term instrument fails to meet its obligations. Therefore, short term investments must have a credit rating of at least R1, and long term investments require a rating of A or higher by the Dominion Bond Rating Service in order to be eligible for consideration as an investment. Diversification of credit risk is managed by limiting the exposure in a single private institution to 5% of the portfolio. Investments in US$ total $2,176,493.

Foreign Exchange Risk Management

The board has investments denominated in foreign currencies. It does not undertake long term hedging strategies for the currency risk of foreign investments. The Board undertakes long term investment strategies: however, currency fluctuations may affect short term returns. These fluctuations are not expected to affect the long term position of the investment portfolio.

Interest Rate Risk Management

Fluctuations in interest rates can impact the market value of the fixed income portfolio, as well as shift investor preferences among asset classes. Interest rate risk is minimized by managing the duration of the fixed income portfolio.

5. Capital Assets

	Cost	Accumulated Amortization	1999 ($000s) Net Carrying Value	1998 ($000s) Net Carrying Value
Land	$ 390	$ -	$ 390	$ 390
Buildings	3,052	(595)	2,457	2,468
Furniture and equipment	432	(324)	108	94
Mine safety equipment	91	(91)	-	-
Computer equipment	1,305	(828)	477	198
	$ 5,270	$ (1,838)	$ 3,432	$ 3,150

6. Benefits Liability

	1999 ($000s)				1998 ($000s)
	Medical Aid & Compensation	Pension	Annuity	Total	Total
Balance, beginning of year	$ 45,075	$ 20,774	$ 1,640	$ 67,489	$ 64,976
Add: Claims Costs incurred:					
Current year injuries	10,556	518		11,074	8,757
Prior years' injuries	981	1,387	401	2,769	391
	11,537	1,905	401	13,843	9,148
Less: Claims payments made:					
Current year injuries	1,645			1,645	1,155
Prior years' injuries	4,116	1,269	158	5,543	5,480
	5,761	1,269	158	7,188	6,635
Balance, end of year	$ 50,851	$ 21,410	$ 1,883	$ 74,144	$ 67,489

The benefits liability includes a provision for all benefits provided by current legislation, policies and administrative practices in respect of existing claims. These claims were discounted to a present value at a real interest rate of 2.0% (1998 2.0%). No provision has been made for claims related to known latent occupational diseases where the claim has not yet been reported and the year of disablement would be in a subsequent period.

The benefits liability was determined using accepted actuarial practices in accordance with standards established by the Canadian Institute of Actuaries. The actuarial present value of future benefits reflects management's long-term estimates of economic and actuarial assumptions and methods, which were based on past experience modified for current trends. As these assumptions may change over time to reflect underlying economic or legislated conditions, it is possible that such changes could cause a material change to the actuarial present value of future benefit payments. The following key long-term economic assumptions were used in the actuarial valuation of the benefits liabilities:

6. Benefits Liability (continued)

	1999	1998
Future net investment rate of return	3%	3%
Future net increase in medical aid	1.50%	1.50%
Future net increase in compensation	1.50%	1.50%
Future net increase in rehabilitation	3%	3%

In 1997, the Board authorized a review of the benefits liability, which was completed in 1998 by the board's actuary. This review resulted in a reduction of the benefits liability of $27,776,000 and a re-allocation of this amount to the reserves.

7. Reserves

	Prevention and Benefit Enhancement Reserve	
	1999 ($000s)	1998 ($000s)
Balance, beginning of year	$ 11,371	$ 10,423
Current allocation	1,160	948
Balance, end of year	$ 12,531	$ 11,371

	Target Reserve				
	1999 ($000s)				1998 ($000s)
	Catastrophic Claims	Adverse Claims Experience	Occupational Disease Claims	Total	Total
Balance, beginning of year	$ 11,500	$ 9,324	$ 4,724	$ 25,548	$ 23,518
Current allocation	500	621	466	1,587	2,030
Balance, end of year	$ 12,000	$ 9,945	$ 5,190	$ 27,135	$ 25,548
Total available for reserves				$ 59,935	$ 59,726
Less: Prevention and Benefit Enhancement Reserve				12,531	11,371
Target Reserve				27,135	25,548
Rate Transition Reserve, end of year				$ 20,269	$ 22,807

8. Recoveries and Miscellaneous

	Current Year Injuries	Prior Years Injuries	1999 ($000s) Total	1998 ($000s) Total
Subrogated claims recovery	$ -	$ 75	$ 75	$ 136
Supplementary compensation benefits	-	439	439	391
Occupational health and safety expense recovery from government	330	-	330	330
Miscellaneous	62	-	62	29
	$ 392	$ 514	$ 906	$ 886

The board recovered $150,000 (1998 - $319,000) for subrogated claims. Out of the amount $75,000 (1998 - $183,000) is payable to claimants or for the cost of legal actions. The remaining $75,000 (1998 - $136,000) offsets the future benefits payments. These payments were previously provided for in the benefits liability.

9. Related Party Transactions

As an agency of the Government of the Yukon, the board is related to all government departments, agencies and Crown corporations. The Compensation Fund paid the Government $539,000 (1998 - $821,000) for building maintenance, computer, office supplies, payroll, recruitment, vehicle and rehabilitation services. The Fund also reimbursed $3,017,000 for payroll costs (1998 - $3,010,000). Revenues totaled $439,000 (1998 - $391,000) for supplementary benefits, and $330,000 (1998 - $330,000) for occupational health and safety mine rescue expenses. The ownership of all mainframe computer software is with the Government.

Any other transactions with the Government are part of the ordinary course of business. Effective January 1, 1993, all Government employees are covered by the Fund. The board received assessments from the Government totaling $1,701,775 (1998 - $1,712,000) for post-92 claims. Pre-93 claims costs of $77,000 (1998 - $91,000) were reimbursed to the Fund.

10. Contingent Liabilities

The board is responsible for future costs of claims relating to certain latent occupational diseases which may have occurred in the current year or previously, but which may not be recognized and reported for a number of years due to the extended latency period of such diseases. Because of the absence of reliable evidence and data pertaining to these matters, these liabilities cannot be estimated. Therefore, a separate amount has been allocated in the reserves.

11. Administration and Prevention Expenses

	1999 ($000s)	1998 ($000s)
Salaries and benefits	$ 3,240	$ 2,992
Consulting and professional	780	1,161
Amortization	432	254
Board expenses	282	244
Automobile and travel	181	158
Buildings	180	174
Computer systems	162	237
Communications	131	108
Staffing and recruitment	92	72
Printing and publications	83	89
Supplies and stationery	47	27
General administration	43	44
Furniture and equipment	20	21
	$ 5,673	$ 5,581
The net expenses have been allocated as follows:		
Current year	$ 4,008	$ 3,935
Prior years	722	712
	4,730	4,647
Occupational health & safety	943	934
	$ 5,673	$ 5,581

12. Comparative figures

Certain comparative figures for 1998 have been reclassified fo conform with 1999 presentation.

Our Core Values

Are a description of the kind of service you can expect from the Yukon Workers' Compensation Health and Safety Board. Each of these values is of equal importance and the complete set guides our daily actions.

Commitment

Our daily actions reflect our vision and mission.

Quality of Service

We provide effective, timely and efficient services.

Communication

We actively listen and provide clear feedback.

Integrity

We are honest, ethical and fair.

Trust

We demonstrate sensitivity, fairness and respect in our interactions.

Growth and Development

We support individuals who demonstrate leadership and assume responsibility for self-management.

Teamwork

We willingly work together to achieve goals.